

development objectives; and the quantity, nature, and quality of the benefits to low-income communities and persons that can potentially be attributed to the NMTC Program.

*The evaluation includes:* (a) A review of the relevant economic development, performance measurement, and tax credit literature; (b) interviews with key NMTC stakeholders; (c) an analysis of NMTC administrative data; (d) the development of a typology of NMTC projects; and (e) an examination of secondary public and private data. To address the key evaluation issues noted above, new data must be gathered about NMTC projects beyond what is already being collected by the CDFI Fund. Clearance is requested for the following new data collection efforts: (1) Case-style data collection related to approximately 80 randomly sampled NMTC projects that will consist of semi-structured telephone interviews with approximately 80 CDEs, 80 QALICBs, 80 investors, and 80 other key project stakeholders; (2) a web-based, predominantly closed-ended survey of representatives of approximately 380 QALICBs; and (3) a web-based, predominantly closed-ended survey of approximately 380 local community/economic development officials.

Toward this end, clearance is requested for four topical discussion guides, a data sheet for CDEs, a data sheet for QALICBs, and two survey instruments.

Respondents are CDEs that received NMTC allocation authority and used these credits to finance qualified investments, QALICBs that received equity or debt investments using NMTCs, investors in projects that include NMTCs, local community and economic development officials or other stakeholders in NMTC projects, such as accountants, attorneys, or local organizations involved in the projects.

*Estimated Number of Respondents:* 890.

*Number of Responses per Respondent:* In general, it is expected that each CDE will respond only once. Some CDE representatives may be requested to respond more than once because they may have provided allocations for more than one project in the sample selected.

*Estimated Time per Response:* All burden estimates include respondents' time to prepare for and complete surveys, information sheets (where applicable) and interviews. Estimated times are as follows: QALICB survey: 30 minutes; Local Community/Economic Development Officials' Survey: 20 minutes; CDE and QALICB Telephone Interviews: 60 minutes; Investor and

Local Stakeholder Interviews: 45 minutes; and CDE and QALICB Data Sheet: 30 minutes.

*Estimated Total Annual Burden on Respondents:* 494 hours.

*Requests for Comments:* All written comments will be open for public inspection and may be obtained from the CDFI Fund's Web site at <http://www.cdfifund.gov>.

All responses to this notice will be summarized and included in the request for OMB approval. All comments will be a matter of public record. Comments are invited on the following:

(a) Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who are to respond, including use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology.

*Authority:* 26 U.S.C. 45D; 31 U.S.C. 321; 26 CFR 1.45D-1.

Dated: January 29, 2010.

**Donna J. Gambrell,**

*Director, Community Development Financial Institutions Fund.*

[FR Doc. 2010-2425 Filed 2-3-10; 8:45 am]

**BILLING CODE 4810-70-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### **Financial Management Service; Proposed Collection of Information: Claim Against the United States for the Proceeds of a Government Check**

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice and Request for comments.

**SUMMARY:** The Financial Management Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on a continuing information collection. By this notice, the Financial Management Service solicits comments concerning the Form FMS-1133 "Claim Against the United States for the Proceeds of a Government Check."

**DATES:** Written comments should be received on or before April 5, 2010.

**ADDRESSES:** Direct all written comments to Financial Management Service, Records and Information Management Branch, Room 135, 3700 East West Highway, Hyattsville, Maryland 20782.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Dawn Johns, Manager, Check Claims Branch, Room 831D, 3700 East West Highway, Hyattsville, MD 20782, (202) 874-8445

**SUPPLEMENTARY INFORMATION:** Pursuant to the Paperwork Reduction Act of 1995, (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments on the collection of information described below:

*Title:* Claim Against the United States for the Proceeds of a Government Check.

*OMB Number:* 1510-0019.

*Form Number:* FMS-1133.

*Abstract:* This form is used to collect information needed to process an individual's claim for non-receipt of proceeds from a government check. Once the information is analyzed, a determination is made and a recommendation is submitted to the program agency to either settle or deny the claim.

*Current Actions:* Extension of currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 68,000.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 10,482.

*Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget approval. All comments will become a matter of public record. *Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance and purchase of services to provide information.

Dated: January 26, 2010.

**Sheryl R. Morrow,**

*Assistant Commissioner, Payment Management.*

[FR Doc. 2010-2077 Filed 2-3-10; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for REG-166012-02

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning REG-166012-02, Notional Principal Contracts; Contingent Nonperiodic Payments.

**DATES:** Written comments should be received on or before April 5, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Notional Principal Contracts; Contingent Nonperiodic Payments.

*OMB Number:* 1545-1876.

*Form Number:* REG-166012-02.

*Abstract:* The collection of information in the proposed regulations is in § 1.446-3(g)(6)(vii) of the Income Tax Regulations, requiring Taxpayers to maintain in their books and records a description of the method used to determine the projected amount of a contingent payment, the projected payment schedules, and the adjustments taken into account under the proposed regulations. The information is required by the IRS to verify compliance with

section 446 of the Internal Revenue Code and the method of accounting described in § 1.446-3(g)(6). This information will be used to determine whether the amount of tax has been calculated correctly. The collection of information is required to properly determine the amount of income or deduction to be taken into account. The respondents are sophisticated investors that enter into notional principal contracts with contingent nonperiodic payments.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This is being submitted for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals and households, businesses and other for-profit organizations.

*Estimated Number of Respondents:* 4,250.

*Estimated Time per Respondent:* 6 hours.

*Estimated Total Annual Burden Hours:* 25,500.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. *Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 7, 2010.

**R. Joseph Durbala,**

*Supervisory Tax Analyst.*

[FR Doc. 2010-2321 Filed 2-3-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-97

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2006-97, Taxation and Reporting of REIT Excess Inclusion Income. 2006-97, Taxation and Reporting of REIT Excess Inclusion Income.

**DATES:** Written comments should be received on or before April 5, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joe Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Elaine Christophe at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the internet at ([Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov)).

#### SUPPLEMENTARY INFORMATION:

*Title:* Notice 2006-97 Taxation and Reporting of REIT Excess Inclusion Income.

*OMB Number:* 1545-2036.

*Abstract:* This notice requires certain REITs, partnerships and other entities that have excess inclusion income to disclose the amount and character of such income allocable to their record interest owners. The record interest owners need the information to properly report and pay taxes on such income.

*Current Actions:* There are no changes being made to the notice at this time.

*Type of Review:* Extension of a currently approved collection.